IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 9TH APRIL 2007 / 19TH CHAITHRA 1929

WP(C).No. 10962 of 2007(E)

PETITIONER:

M/S.MALABAR DESIGN & INTERIORS INDIA (P) LTD., KONOOR, NALUKETTU P.O., KORATTY, THRISSUR DISTRICT, REPRESENTED BY ITS EXECUTIVE DIRECTOR, AJIT MOOPAN.

BY ADV. SRI.V.P.SUKUMAR,
SRI.KURYAN THOMAS.

RESPONDENT:

THE INTELLIGENCE INSPECTOR, SQUAD NO.II, COMMERCIAL TAXES, MATTANCHERRY.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/04/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.10962/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE MEMORANDUM SUBMITTED BY THE PETITIONER BEFORE THE DISTRICT INDUSTRIES CENTRE, THRISSUR FOR SETTING UP SMALL SCALE ENTERPRISES.

EXT.P.2: COPY OF THE COMMERCIAL INVOICE DTD. 07/02/2007 ISSUED BY M/S. LUCKYTEK CO. LTD., TAIWAN.

EXT.P.3: COPY OF THE BILL OF ENTRY DTD. 26/03/2007 ISSUED FROM THE COCHIN PORT.

EXT.P.4: COPY OF THE NOTICE DTD. 27/03/2007 ISSUED BY THE R.1. IN RESPECT OF GOODS TRANSPORTED IN LORRY NO. KL 07 BC - 2371.

EXT.P.5: COPY OF THE NOTICE DTD. 27/03/2007 ISSUED BY THE RESPONDENT IN RESPECT OF GOODS TRANSPORTED IN LORRY NO. KL 07 BC - 2592.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10962 OF 2007-E

JUDGMENT

The petitioner has approached this Court, challenging Exts.P4 and P5 notices issued by the respondent under Section 47(2) of the KVAT Act, 2003. The consignments were released on furnishing bank guarantee for the amounts demanded therein. The Intelligence Officer having jurisdiction over the matter, is directed to finalise the proceedings initiated as per Exts.P4 and P5, after affording an opportunity of being heard to the petitioner within two months from the date of production of a copy of this judgment. The release of the bank guarantee will depend upon the final orders so passed.

The Writ Petition is disposed of as above.

9th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/